



Audits – Bay & Central Region
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September 25, 2009

Denise Hunt, RN, MFT
Director
Stanislaus County Behavioral Health
And Recovery Services
800 Scenic Drive
Modesto, CA 95350

Dear Ms. Hunt:

AUDIT REPORT – STANISLAUS COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Stanislaus County Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

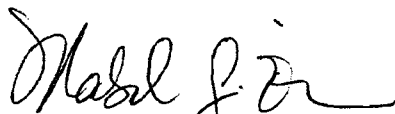
	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$16,450,674	\$16,414,579	\$ (36,095)
Federal Share of Healthy Families	\$ 440,242	\$ 426,021	\$ (14,222)
State General Funds EPSDT Due State	\$ 4,785,633	\$ 4,768,023	\$ (17,610)

Denise Hunt, RN, MFT, Director
September 25, 2009
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


An WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

cc: Laurie Lusk, Accountant III
Stanislaus County Behavioral Health

SCHEDULE 1

STANISLAUS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 11,618,495	\$ (21,713)	\$ 11,596,782
HEALTHY FAMILIES - FFP	(Sch. 2a)	73,663	(4,172)	69,492
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 11,692,158</u>	<u>\$ (25,884)</u>	<u>\$ 11,666,274</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 4,832,179	\$ (14,382)	\$ 4,817,797
HEALTHY FAMILIES - FFP	(Sch. 3b)	366,579	(10,050)	356,529
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 5,198,758</u>	<u>\$ (24,432)</u>	<u>\$ 5,174,326</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 16,450,674	\$ (36,095)	\$ 16,414,579
HEALTHY FAMILIES - FFP		440,242	(14,222)	426,021
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 16,890,916</u>	<u>\$ (50,316)</u>	<u>\$ 16,840,600</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>4,785,633</u>	<u>(17,610)</u>	<u>\$ 4,768,023</u>

SCHEDULE 2

**STANISLAUS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 9,319,319	\$ (4,107)	\$ 9,315,212
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	11,062,782	(34,048)	11,028,734
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	12,320	(3,285)	9,034
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	54,078	(9,658)	44,420
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	958	(271)	688
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	4,928	(2,464)	2,464
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	47,209	(3,371)	43,838
9. Total		<u>\$ 20,501,593</u>	<u>\$ (57,203)</u>	<u>\$ 20,444,390</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 1,683,081	\$ 15,233	\$ 1,698,314
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	131,636	(555)	131,081
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	2,740	0	2,740
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	1,194	0	1,194
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	419	0	419
18. Total		<u>\$ 1,819,070</u>	<u>\$ 14,678</u>	<u>\$ 1,833,748</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 7,645,817	\$ (22,625)	\$ 7,623,192
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	10,984,030	(43,151)	10,940,879
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	958	(271)	688
23. Healthy Families-I/P	(Ln 7 - Ln 16)	4,928	(2,464)	2,464
24. Healthy Families-O/P	(Ln 8 - Ln 17)	46,790	(3,371)	43,419
25. Total		<u>\$ 18,682,523</u>	<u>\$ (71,881)</u>	<u>\$ 18,610,642</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**STANISLAUS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 5,042,514	\$ (13,848)	\$ 5,028,665
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 3,053,023	\$ 36,842	\$ 3,089,865
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 3,053,023</u>	<u>\$ 36,842</u>	<u>\$ 3,089,865</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 61,610	\$ (583)	\$ 61,027
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 72,800	\$ 879	\$ 73,679
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 61,610</u>	<u>\$ (583)</u>	<u>\$ 61,027</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 1,011,201	\$ (6,639)	\$ 1,004,562
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 16,662	\$ (110)	\$ 16,552

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 9,283,692	\$ (26,416)	\$ 9,257,276
46. Enhanced (Children)	(MH1979, Ln 17,17A)	40,601	(8,413)	32,188
47. Enhanced (Refugees)	(MH1979, Ln 18)	958	(271)	688
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	1,526,512	18,421	1,544,933
50. U.R. Skilled Professional	(MH1979, Ln 14)	758,401	(4,979)	753,422
51. U.R. Other	(MH1979, Ln 15)	8,331	(55)	8,276
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 11,618,495</u>	<u>\$ (21,713)</u>	<u>\$ 11,596,782</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 11,618,495</u>	<u>\$ (21,713)</u>	<u>\$ 11,596,782</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 33,617	\$ (3,793)	\$ 29,824
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	40,047	(379)	39,667
60. Total Healthy Families Reimbursement - FFP		<u>\$ 73,663</u>	<u>\$ (4,172)</u>	<u>\$ 69,492</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 11,692,158</u>	<u>\$ (25,885)</u>	<u>\$ 11,666,273</u>
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(To Sch. 1)

STANISLAUS COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.	(3) Enhanced - Refugees Gross Reimb.	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.	(8) Enhanced - Refugees Gross Reimb.	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Reimb.
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00108	Telecare Corporation	\$				\$	1,844,585	\$	0	\$	0
00120	FamiliesFirst, Inc.	\$				\$	280,955	\$	0	\$	0
00138	Mental Health Systems, Inc.	\$				\$	204,257	\$	8,111	\$	19,428
00167	Center for Human Services	\$				\$	2,300,147	\$	24,570	\$	193,872
00168	Deborah Johnson	\$				\$	123,044	\$	0	\$	237
00170	Sierra Vista Children's Center	\$				\$	2,618,786	\$	36,407	\$	258,875
00226	Turning Point Community Programs	\$				\$	754,012	\$	0	\$	0
00386	Milhou's Children's Services	\$				\$	6,880	\$	0	\$	0
00467	Moss Beach Homes, Inc.	\$				\$	1,192,444	\$	2,804	\$	76,094
00484	North Valley Schools, Inc.	\$				\$	234,785	\$	0	\$	0

GRAND TOTAL

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 9,559,895 \$ 71,892 \$ 0 \$ 9,631,787 \$ 548,506

STANISLAUS COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00108	Telecare Corporation			\$ 3,465	\$ 0	\$ 0	\$ 0	\$ 1,841,120	\$ 0	\$ 0
00120	FamiliesFirst, Inc.			\$ 1,203	\$ 0	\$ 0	\$ 0	\$ 279,752	\$ 0	\$ 0
00138	Mental Health Systems, Inc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 212,368	\$ 19,428	\$ 0
00167	Center for Human Services			\$ 2,996	\$ 0	\$ 0	\$ 0	\$ 2,321,721	\$ 193,872	\$ 0
00168	Deborah Johnson			\$ 0	\$ 0	\$ 0	\$ 0	\$ 123,044	\$ 237	\$ 0
00170	Sierra Vista Children's Center			\$ 584	\$ 0	\$ 0	\$ 0	\$ 2,654,609	\$ 258,875	\$ 0
00226	Turning Point Community Programs			\$ 9,167	\$ 0	\$ 0	\$ 0	\$ 744,845	\$ 0	\$ 0
00386	Milthous Children's Services			\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,880	\$ 0	\$ 0
00467	Moss Beach Homes, Inc.			\$ 340	\$ 0	\$ 0	\$ 0	\$ 1,194,908	\$ 76,094	\$ 0
00484	North Valley Schools, Inc.			\$ 0	\$ 0	\$ 0	\$ 0	\$ 234,785	\$ 0	\$ 0

GRAND TOTAL	\$ 0	\$ 0	\$ 17,755	\$ 0	\$ 0	\$ 0	\$ 9,614,032	\$ 548,506	\$ 0
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STANISLAUS COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT		(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)					
00108	Telecare Corporation					\$ 920,560	\$ 0	\$ 920,560	\$ 1,468,706	\$ 920,560
00120	FamiliesFirst, Inc.					\$ 139,876	\$ 0	\$ 139,876	\$ 285,820	\$ 139,876
00138	Mental Health Systems, Inc					\$ 107,400	\$ 12,628	\$ 120,028	\$ 121,258	\$ 120,028
00167	Center for Human Services					\$ 1,164,546	\$ 126,017	\$ 1,290,563	\$ 1,359,850	\$ 1,290,563
00168	Deborah Johnson					\$ 61,522	\$ 154	\$ 61,676	\$ 85,243	\$ 61,676
00170	Sierra Vista Children's Center					\$ 1,332,765	\$ 168,269	\$ 1,501,034	\$ 1,742,145	\$ 1,501,034
00226	Turning Point Community Programs					\$ 372,422	\$ 0	\$ 372,422	\$ 616,762	\$ 372,422
00386	Milhaus Children's Services					\$ 3,440	\$ 0	\$ 3,440	\$ 4,335	\$ 3,440
00467	Moss Beach Homes, Inc.					\$ 597,874	\$ 49,461	\$ 647,335	\$ 671,091	\$ 647,335
00484	North Valley Schools, Inc.					\$ 117,392	\$ 0	\$ 117,392	\$ 122,837	\$ 117,392
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,817,797	\$ 356,529	\$ 5,174,326	\$ 6,478,047	\$ 5,174,326

SCHEDULE 4

**STANISLAUS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 20,622,147	\$ (66,548)	\$ 20,555,599
(2) Total SD/MC Claims	20,767,319	0	20,767,319
(3) Percent % (Line 1/Line 2)	99.30%	-0.32%	98.98%
(4) EPSDT Claims	12,229,526	0	12,229,526
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	12,143,919	(39,134)	12,104,785
(6) Cost Settled Baseline for EPSDT	2,383,981	0	2,383,981
(7) Net Cost Settlement Amount (Line 5 - Line 6)	9,759,938	(39,134)	9,720,804
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	4,879,969	(19,567)	4,860,402
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost (8))	3,936,608	0	3,936,608
(8b) Annual Local Growth (L. 8 - 8a)	943,361	(19,567)	923,794
(9) County Match 10% of Local Growth (8b x 10%)	94,336	(1,957)	92,379
(10) Net Cost Settlement Amount (L. 8 - 9)	4,785,633	(17,610)	4,768,023
(11) SGF Distribution (Settled and Audited)	4,785,633	0	4,785,633
(12) SGF Due State	<u>\$ 0</u>	<u>\$ (17,611)</u>	<u>\$ (17,610)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SFs 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHFs) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHFs) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
STANISLAUS COUNTY				00050	57	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust the A-87 costs to agree with the formally approved Countywide Cost Allocation Plan report dated October 21, 2004. CMMS Pub. 15-1, Section 2304	\$ 44,243,159	\$ 57,875	\$ 44,301,034
2	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 3,053,023	\$(3,053,023)	\$ - *
3	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 72,800	\$ (72,800)	\$ - *
4	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 1,670,077	\$(1,670,077)	\$ - *
-	MH 1960	12	C	TOTAL ADMINISTRATION COSTS To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to the administrative costs below.	<u>\$ 4,795,900</u>		<u>\$ 4,795,900</u> *
5	MH 1960	12	C	TOTAL ADMINISTRATION COSTS To adjust total administration costs to reflect the Adjustment Number 1.	** \$ 4,795,900	\$ 57,875	\$ 4,853,775 *
<div>* Balance carried forward to subsequent adjustment.</div> <div>** Balance brought forward from prior adjustment.</div>							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
STANISLAUS COUNTY				00050	57	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COST</u>			
6	MH 1960	9	C	SD/MC ADMINISTRATION **	\$ -	\$ 3,089,865	\$ 3,089,865
7	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION **	\$ -	\$ 73,679	\$ 73,679
8	MH 1960	11	C	NON SD/MC ADMINISTRATION **	\$ -	\$ 1,690,231	\$ 1,690,231
-	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS **	<u>\$ 4,853,775</u>		<u>\$ 4,853,775</u>
				To allocate Total Administrative Costs between SD/MC, Healthy Families, and Non SD/MC Administration based on the unduplicated client count method percentages of 63.6590% for SD/MC, 1.5180% for Healthy Families Admin., and 34.8230% for Non SD/MC per County's supporting documentation.			
9	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 1,011,201	\$ (6,639)	\$ 1,004,562
10	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 16,662	\$ (110)	\$ 16,552
11	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 27,177	\$ 6,749	\$ 33,926
-	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 1,055,040</u>		<u>\$ 1,055,040</u>
				To allocate Total Utilization Review Costs using the Medi-Cal Eligibility Factor percentage of 96.7844 for SPMP and Other SD/MC UR, and 3.2156% for Non SD/MC UR per County's supporting documentation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider STANISLAUS COUNTY				Provider Number 00050	No. of Adj. 57	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COST</u>			
				MODE 15 Program 1			
12	MH 1966A	3		SERVICE FUNCTION 15/01	\$ 3,105,320	\$ 403,171	\$ 3,508,491
13	MH 1966A	3		SERVICE FUNCTION 15/10	\$ 6,653,145	\$ 385,946	\$ 7,039,091
14	MH 1966A	3		SERVICE FUNCTION 15/60	\$ 4,910,312	\$ (1,309,836)	\$ 3,600,476
15	MH 1966A	3		SERVICE FUNCTION 15/70	\$ 1,646,067	\$ 520,719	\$ 2,166,786
			Info	TOTAL GROSS COST	<u>16,314,844</u>		<u>16,314,844</u>
				To adjust the Medi-Cal reported gross cost at the service function level to reflect the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
STANISLAUS COUNTY				00050	57	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
16	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	4,035,850	5,206	4,041,056 *
17	MH 1966A	9 + 9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 06/30/05	116,087	(15,479)	100,608 *
18	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05	21,494	(3,759)	17,735 *
19	MH 1966A	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/04 to 06/30/05	240	(60)	180 *
20	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05	17,322	(1,458)	15,864 *
			Info	TOTAL UNITS	4,190,993	(15,550)	4,175,443 *
				<p>To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated February 25, 2009. (Net disallowed claims of 55,227 units). Above adjustments include Phase II.</p> <p>Copies of workpapers detailing adjustments by service functions have been provided to the County.</p>			
				<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
STANISLAUS COUNTY				00050	57	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
21	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 4,041,056	7,233	4,048,289 *
-	MH 1966A	9 + 9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 100,608	0	100,608 *
-	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05	** 17,735	0	17,735 *
-	MH 1966A	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/04 to 06/30/05	** 180	0	180 *
-	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05	** 15,864	0	15,864 *
			Info	TOTAL UNITS	** 4,175,443	7,233	4,182,676 *
				To adjust the State DMH Approved Claims Report dated February 25, 2009 to incorporate the adjustments made by the County and not being updated in State DMH Approved Claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended		
STANISLAUS COUNTY				00050	57	June 30, 2005		
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>				
22	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	**	4,048,289	(26,881)	4,021,408 *
23	MH 1966A	9 + 9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 06/30/05	**	100,608	16,459	117,067 *
24	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05	**	17,735	3,194	20,929 *
25	MH 1966A	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/04 to 06/30/05	**	180	60	240 *
26	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05	**	15,864	1,413	17,277 *
			Info	TOTAL UNITS	**	4,182,676	(5,755)	4,176,921 *
				To adjust the SD/MC units of service/time per the State DMH Net Approved Claims Report to the Net county's records. (Net disallowed claims of 55,548 units). Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.				
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
STANISLAUS COUNTY				00050	57	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
-	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 4,021,408	0	4,021,408 *
-	MH 1966A	9 + 9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 117,067	0	117,067
27	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05	** 20,929	(3,194)	17,735 *
28	MH 1966A	10B	Total	ENHANCED - REFUGEES UNITS - 07/01/04 to 06/30/05	** 240	(60)	180
29	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05	** 17,277	(1,413)	15,864
			Info	TOTAL UNITS	** 4,176,921	(4,667)	4,172,254
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
30	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 4,021,408	(150)	4,021,258 *
31	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05	** 17,735	(310)	17,425
				To adjust SD/MC units to incorporate the controls of the higher of the County records or the State DMH Disallowed Units Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
32	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 4,021,258	(226)	4,021,032
				To adjust Audited SD/MC units to incorporate the result of the EPSDT Appeal Final Notice, dated April 2, 2008. This decision was made by the State DMH Oversight Branch, Appeal Office.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
STANISLAUS COUNTY				00050	57	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
33	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	4,805,253	227,506	5,032,759 *
34	MH 1966A	9 + 9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 06/30/05	5,255	(4,545)	710 *
35	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05	52,923	(9,838)	43,085 *
36	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05	320,798	(3,181)	317,617 *
			Info	TOTAL UNITS	5,184,229	209,942	5,394,171 *
				<p>To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated February 25, 2009. (Net disallowed claims of 65,282 units). Above adjustments include Phase II.</p> <p>Copies of workpapers detailing adjustments by service functions have been provided to the County.</p>			
				<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
STANISLAUS COUNTY				00012	57	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
37	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 5,032,759	6,194	5,038,953 *
-	MH 1966A	9 + 9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 710	0	710 *
-	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05	** 43,085	0	43,085 *
-	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05	** 317,617	0	317,617 *
			Info	TOTAL UNITS	** 5,394,171	6,194	5,400,365 *
				To adjust the State DMH Approved Claims Report dated February 25, 2009 to incorporate the adjustments made by the County and not being updated in State DMH Approved Claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
STANISLAUS COUNTY				00050	57	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
38	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05 **	5,038,953	(20,194)	5,018,759 *
39	MH 1966A	9 + 9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 06/30/05 **	710	4,545	5,255 *
40	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05 **	43,085	8,708	51,793 *
41	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05 **	317,617	2,075	319,692 *
			Info	TOTAL UNITS **	5,400,365	(4,866)	5,395,499 *
				<p>To adjust the SD/MC units of service/time per the State DMH Net Approved Claims Report to the Net county's records. (Net disallowed claims of 63,990 units). Above adjustments include Phase II.</p> <p>Copies of workpapers detailing adjustments by service functions have been provided to the County.</p>			
				<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider STANISLAUS COUNTY				Provider Number 00050	No. of Adj. 57	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
42	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 5,018,759	(1,390)	5,017,369 *
43	MH 1966A	9 + 9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 5,255	340	5,595
44	MH 1966A	10+10A	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 06/30/05	** 51,793	(8,908)	42,885
45	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05	** 319,692	(5,673)	314,019 *
			Info	TOTAL UNITS	** 5,395,499	(15,631)	5,379,868
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
46	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 5,017,369	(285)	5,017,084 *
47	MH 1966A	11+11A	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 06/30/05	** 314,019	(120)	313,899
				To adjust SD/MC units to incorporate the controls of the higher of the County records or the State DMH Disallowed Units Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
48	MH 1966A	8 + 8A	Total	MEDI-CAL UNITS - 07/01/04 to 06/30/05	** 5,017,084	(78)	5,017,006
				To limit the approved SD/MC units to the Audited Total Units. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				North Valley Schools (LE# 484)	10-86 (32)		
					10-95 (46)		
					<u>(78)</u>		
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider STANISLAUS COUNTY				Provider Number 00050	No. of Adj. 57	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - COUNTY</u>			
49	MH 1968	28+28A	E	PATIENT AND OTHER PAYOR REVENUE - I/P (07/01/04 - 06/30/05)	\$ 1,683,081	\$ 15,233	\$ 1,698,314
50	MH 1968	28+28A	K	PATIENT AND OTHER PAYOR REVENUE - O/P (07/01/04 - 06/30/05)	\$ 131,636	\$ (555)	\$ 131,081
				To adjust patient and other payor revenue to agree with the county's records.			
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - CONTRACT PROVIDERS</u>			
51	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUE - O/P (07/01/04 - 06/30/05)	\$ 17,827	\$ (72)	\$ 17,755
				To adjust patient and other payor revenue to agree with the county's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider STANISLAUS COUNTY				Provider Number 00050	No. of Adj. 57	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
52	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 13,167,303	\$ (40,955)	\$ 13,126,348
53	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 11,618,495	\$ (21,713)	\$ 11,596,782
54	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	\$ 73,663	\$ (4,171)	\$ 69,492
				TOTAL REIMBURSEMENT- COUNTY	<u>\$ 11,692,158</u>	<u>\$ (25,885)</u>	<u>\$ 11,666,273</u>
55	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 4,832,179	\$ (14,382)	\$ 4,817,797
56	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	\$ 366,579	\$ (10,050)	\$ 356,529
				TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	<u>\$ 5,198,758</u>	<u>\$ (24,432)</u>	<u>\$ 5,174,326</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
57	Sch. 4	8	3	TOTAL EPSDT SGF To adjust the final EPSDT settlement as a result of adjustments to audited Medi-Cal cost.	4,785,633	(17,610)	4,768,023
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

**STANISLAUS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2005**

FINDING 1 – COSTS ALLOCATION BETWEEN MODES AND SERVICE FUNCTIONS

Our review disclosed that the County was not in compliance with the cost report instructions for the methodology of costs allocation between Modes and Service Functions. The allocation bases the County applied are Total Service Units and some short-term historical statistics, such as Emergency Service Hours, that are not recommended in the cost report instructions. Acceptable bases of allocation are (1) Direct, (2) based on Staff time study, or (3) using relative value based on units of service and published charges. This issue has been existing in prior years.

AUDIT AUTHORITY:

FY 04-05 Cost Report Instruction Manual (CFRS, page 28 and 30).

RECOMMENDATION:

We recommend that the County review the cost report instructions, and select and develop an appropriate method to distribute its costs between Modes and Service Functions.

AUDITEE'S RESPONSE:

We have reviewed the findings related to the FY04-05 audit and accept the recommendations as proposed. The methodology of cost allocation has been corrected beginning with FY05-06.

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

County: STANISLAUS COUNTY
County Code: 50

Legal Entity: STANISLAUS COUNTY		A	B	C
Legal Entity Number: 00050		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	32,928,527	36,890,738	69,819,265
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(15,324,693)	(15,324,693)
4	Other Adjustments from MH 1962	1,649,937	(12,128,525)	(10,478,588)
5	Total Costs Before Medi-Cal Adjustments	34,578,464	9,437,520	44,015,984
6	Medi-Cal Adjustments from MH 1961		285,050	285,050
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			44,301,034
	Administrative Costs (County Only)			
9	SD/MC Administration			3,089,865
10	Healthy Families Administration			73,679
11	Non-SD/MC Administration			1,690,231
12	Total Administrative Costs			4,853,775
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			1,004,562
14	Other SD/MC Utilization Review			16,552
15	Non-SD/MC Utilization Review			33,926
16	Total Utilization Review Costs			1,055,040
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			38,392,219
19	Total Costs - Lines 9 through 18			44,301,034

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

County: STANISLAUS COUNTY
County Code: 50

Legal Entity: STANISLAUS COUNTY		A	B	C
Legal Entity Number: 00050		Salaries and Benefits	Other	Total Adjustments
1	Equipment Purchases		(22,525)	(22,525)
2	Depreciation		262,966	262,966
3	Outpatient Food		(10,683)	(10,683)
4	Client medical expense-not mental health service		(2,583)	(2,583)
5				
6				
7	Audit Adj. 1:			
8	A-87 Adjustment		57,875	57,875
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18				
19				
20	Total Adjustments		285,050	285,050

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

County: STANISLAUS COUNTY

County Code: 50

Legal Entity: STANISLAUS COUNTY		A	B	C
Legal Entity Number: 00050		Salaries and Benefits	Other	Total Adjustments
1	Reclass Payroll Costs from Inddept to salary and benefits	917,795	(917,795)	
2	Back out Wrap Around		(88,003)	(88,003)
3	Transitional Living Expense		(793,411)	(793,411)
4	Reclass Retirement from Interdept to Salary & Benefits	856,980	(856,980)	
5	State Hospital Expense		(678,744)	(678,744)
6	CSA 30155 Case Managers		(40,028)	(40,028)
7	CSA Match for AOD programs		(94,237)	(94,237)
8	AOD Services	(117,677)		(117,677)
9	Reclass CSOC Program Probation Officer from interdept	75,455	(75,455)	
10	Reclass CSOC Nurse Services from interdept	2,408	(2,408)	
11	Providers file own cost report		(157,851)	(157,851)
12	Prior Year Expenses			
13	Reverse Cost Applied between MH & SBHC		(1,296,672)	(1,296,672)
14	Reverse Cost Applied in from SBHC		(187,705)	(187,705)
15	Reverse Cost Applied from SBHC		(98,098)	(98,098)
16	Total Public Inpatient exp for interdept svcs		(6,801,364)	(6,801,364)
17	MHSA Costs	(85,024)	(39,774)	(124,798)
18				
19				
20	Total Adjustments	1,649,937	(12,128,525)	(10,478,588)

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY
County Code: 50

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Telecare Corporation	00108	2,772,534
2	Families First, Inc.	00120	546,846
3	Mental Health Systems-San Diego	00138	309,055
4	Center for Human Services	00167	2,661,749
5	Debra Johnson	00168	294,502
6	Sierra Vista Children's Center	00170	3,515,504
7	Turning Point Community Programs	00226	1,823,012
8	Merced Manor, Inc. d.b.a. Merced Behavioral Health Center	00230	101,684
9	Odd Fellow-Rebekah Children's	00255	8,290
10	Ocadian Hospitals & Care Centers	00267	124,406
11	Canyon Manor Residential Treatment	00272	76,760
12	Milhous Children's Services	00386	7,598
13	Moss Beach Homes, Inc	00467	1,426,725
14	North Valley School	00484	577,050
15	7th Avenue Center, LLC	00849	389,649
16	Crestwood Behav. Health, Inc.	00949	676,939
17	Idylwood Care Center	00955	12,390
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DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY
County Code: 50

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
	Total Payments to Contract Providers		15,324,693

State of California Health and Human Services Agency

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

County: STANISLAUS COUNTY
County Code: 50

Legal Entity: STANISLAUS COUNTY		A
Legal Entity Number: 00050		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	38,392,219
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	16,813,703
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	13,940
5	Outpatient Services (Mode 15 Program 1 + Program 2)	17,636,632
6	Outreach Services (Mode 45)	3,417,784
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	510,159
9	Total - Lines 2 through 8	38,392,219

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY
County Code: 50

CR CR

Legal Entity: STANISLAUS COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00050			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Hospital Inpatient Services (SFC 10-19)				10	19				
1	Allocation Percentage		100.00%	98.93%	1.07%				
2	Total Units			20,253	219				
3	Gross Cost		16,813,703	16,633,838	179,865				
4	Cost per Unit			821.30	821.30				
5	SMA per Unit			913.58	236.82				
6	Published Charge per Unit			913.58	913.58				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05		7,930	218				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05		3,194					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		11					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		3					
12	Non-Medi-Cal Units			9,115	1				
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05	6,691,972	6,512,928	179,044				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	82,862		82,862				
14A		10/01/04 - 06/30/05	7,244,689	7,244,689					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05	7,443,850	7,244,689	199,160				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05	2,623,240	2,623,240					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05	2,917,975	2,917,975					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05	2,917,975	2,917,975					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC (Children) Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	9,034	9,034					
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	10,049	10,049					
23	Enhanced SD/MC (Children) Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05	10,049	10,049					
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	2,464	2,464					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	2,741	2,741					
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	2,741	2,741					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		7,486,993	7,486,172	821				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY

County Code: 50

CR

Legal Entity: STANISLAUS COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00050			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services		Mode Total						
			86					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		50					
3	Gross Cost	13,940	13,940					
4	Cost per Unit		278.80					
5	SMA per Unit		189.33					
6	Published Charge per Unit		189.33					
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04						
8A		10/01/04 - 06/30/05						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units		50					
13	Medi-Cal Costs	07/01/04 - 09/30/04						
13A		10/01/04 - 06/30/05						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04						
14A		10/01/04 - 06/30/05						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		13,940	13,940				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY

County Code: 50

County Code: 50			CR	CR	CR	CR	CAW	CAW	
Legal Entity: STANISLAUS COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00050			Mode Total	Service Function 01	Service Function 10	Service Function 60	Service Function 70	Service Function 01	Service Function 10
Mode: 15 - Outpatient Services (Program 1)									
1	Allocation Percentage		100.00%	19.94%	40.00%	20.46%	12.31%	2.30%	4.94%
2	Total Units			1,701,716	2,600,658	775,910	578,026	102,492	203,192
3	Gross Cost		17,596,836	3,508,491	7,039,091	3,600,476	2,166,786	404,731	868,463
4	Cost per Unit			2.06	2.71	4.64	3.75	3.95	4.27
5	SMA per Unit			1.89	2.44	4.51	3.63	1.89	2.44
6	Published Charge per Unit			1.89	2.44	4.51	3.63	1.89	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05		1,119,020	2,080,416	479,920	314,773		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05		994	8,567	101,652	2,660		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		3,475	11,479	1,200	1,210		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05			60	120			
11		07/01/04 - 09/30/04							
11A	Healthy Families (SED) Units	07/01/04 - 09/30/04							
12		10/01/04 - 06/30/05		2,453	9,218	1,705	2,485		
12	Non-Medi-Cal Units			575,774	490,918	191,313	256,898	102,492	203,192
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05	11,345,042	2,307,125	5,630,974	2,226,986	1,179,957		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05	10,498,228	2,114,948	5,076,215	2,164,439	1,142,626		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05	10,498,228	2,114,948	5,076,215	2,164,439	1,142,626		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05	506,907	2,049	23,188	471,699	9,971		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05	490,888	1,879	20,903	458,451	9,656		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05	490,888	1,879	20,903	458,451	9,656		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	48,338	7,165	31,070	5,568	4,536		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	44,381	6,568	28,009	5,412	4,392		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05	44,381	6,568	28,009	5,412	4,392		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs		719		162	557			
26	Enhanced SD/MC (Refugees) SMA Upper Limits		688		146	541			
27	Enhanced SD/MC (Refugees) Published Charges		688		146	541			
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	47,234	5,057	24,950	7,912	9,315		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	43,838	4,636	22,492	7,690	9,021		
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	43,838	4,636	22,492	7,690	9,021		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		5,648,595	1,187,095	1,328,747	887,755	963,007	404,731	868,463

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY

County Code: 50

CAW

Legal Entity: STANISLAUS COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00050			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)			Function	Function	Function	Function	Function	Function	Function
			70						
1	Allocation Percentage		0.05%						
2	Total Units		2,120						
3	Gross Cost		8,798						
4	Cost per Unit		4.15						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.63						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		2,120						
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		8,798						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY

County Code: 50

Legal Entity: STANISLAUS COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00050			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)				Function	Function	Function	Function	Function	Function
			10	60	10	60			
1	Allocation Percentage		100.00%	2.61%	19.21%	71.59%	6.59%		
2	Total Units			1,320	4,880	12,045	600		
3	Gross Cost		39,796	1,037	7,646	28,490	2,623		
4	Cost per Unit			0.79	1.57	2.37	4.37		
5	SMA per Unit			2.44	4.51	2.44	4.51		
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/04 - 09/30/04							
9		10/01/04 - 06/30/05		1,260	4,880	12,045	570		
9	Medicare/Medi-Cal Crossover Units								
9A		07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units								
10A		07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		50					
10B	Enhanced SD/MC (Refugees) Units								
11		07/01/04 - 06/30/05							
11	Healthy Families (SED) Units								
11A		07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			10			30		
13									
13A	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05	39,618	990	7,646	28,490	2,492		
14	Medi-Cal SMA Upper Limits								
14A		07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05	57,044	3,074	22,009	29,390	2,571		
15	Medi-Cal Published Charges								
15A		07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates								
16A		07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17									
17A	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits								
18A		07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges								
19A		07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates								
20A		07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21									
21A	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	39	39					
22	Enhanced SD/MC SMA Upper Limits								
22A		07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	122	122					
23	Enhanced SD/MC Published Charges								
23A		07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates								
24A		07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29									
29A	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits								
30A		07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges								
31A		07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates								
32A		07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		139	8			131		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY

County Code: 50

		CR		CAW			
Legal Entity: STANISLAUS COUNTY		A	B	C	D	E	F
Legal Entity Number: 00050			Service	Service	Service	Service	Service
Mode: 45 - Outreach Services		Mode Total	Function	Function	Function	Function	Function
			10	20	10	20	
1	Allocation Percentage	100.00%	51.69%	39.76%	2.67%	5.88%	
2	Total Units		10,045	11,275	290	879	
3	Gross Cost	3,417,784	1,766,739	1,358,956	91,272	200,817	
4	Cost per Unit		175.88	120.53	314.73	228.46	
5	Non-Medi-Cal Units		10,045	11,275	290	879	
6	Non-Medi-Cal Costs	3,417,784	1,766,739	1,358,956	91,272	200,817	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY

County Code: 50

CR

CR

Legal Entity: STANISLAUS COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00050			Service	Service	Service	Service	Service	Service
Mode: 60 - Support Services		Mode Total	Function	Function	Function	Function	Function	Function
			20	64				
1	Allocation Percentage	100.00%	20.04%	79.96%				
2	Total Units		684	1				
3	Gross Cost	510,159	102,224	407,935				
4	Cost per Unit		149.45	407,935.00				
5	Non-Medi-Cal Units (Same as Line 2)		684	1				
6	Non-Medi-Cal Costs (Same as Line 3)	510,159	102,224	407,935				

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: STANISLAUS COUNTY County Code: 50 Legal Entity: STANISLAUS COUNTY Legal Entity Number: 00050			REIMBURSEMENT TYPE				E	PC			I	J	K
			A	B	C	D	Total Inpatient	F	G	H	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			Mode 55			Total MAA	Mode 05 Inpatient Hospital Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)			
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04											
1A		10/01/04 - 06/30/05					6,691,972			11,345,042	11,345,042	39,618	11,384,660
2	Medi-Cal SMA	07/01/04 - 09/30/04					82,862						
2A		10/01/04 - 06/30/05					7,244,689			10,498,228	10,498,228	57,044	10,555,272
3	Medi-Cal P. C.	07/01/04 - 09/30/04											
3A		10/01/04 - 06/30/05					7,443,850			10,498,228	10,498,228		10,498,228
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04											
5A		10/01/04 - 06/30/05					6,691,972			10,498,228	10,498,228	39,618	10,537,846
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04											
6A		10/01/04 - 06/30/05					2,623,240			506,907	506,907		506,907
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04											
7A		10/01/04 - 06/30/05					2,917,975			490,888	490,888		490,888
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04											
8A		10/01/04 - 06/30/05					2,917,975			490,888	490,888		490,888
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04											
10A		10/01/04 - 06/30/05					2,623,240			490,888	490,888		490,888
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04											
11A		10/01/04 - 06/30/05					9,315,212			10,989,116	10,989,116	39,618	11,028,734
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05					9,034			48,338	48,338	39	48,378
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05					10,049			44,381	44,381	122	44,503
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05					10,049			44,381	44,381		44,381
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05					9,034			44,381	44,381	39	44,420
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05								719	719		719
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05								688	688		688
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05								688	688		688
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05								688	688		688
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04											
21A		10/01/04 - 06/30/05					9,324,246			11,033,497	11,033,497	39,657	11,073,154
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05								688	688		688
23	Healthy Families Cost	07/01/04 - 09/30/04											
23A		10/01/04 - 06/30/05					2,464			47,234	47,234		47,234
24	Healthy Families SMA	07/01/04 - 09/30/04											
24A		10/01/04 - 06/30/05					2,741			43,838	43,838		43,838
25	Healthy Families P. C.	07/01/04 - 09/30/04											
25A		10/01/04 - 06/30/05					2,741			43,838	43,838		43,838
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04											
27A		10/01/04 - 06/30/05					2,464			43,838	43,838		43,838
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05					1,688,314			131,081	131,081		131,081
29	Enhanced SD/MC (Children) Revenue						2,740			1,194	1,194		1,194
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue									419	419		419
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04					(2,740)			(1,194)	(1,194)		(1,194)
35A		10/01/04 - 06/30/05					7,625,932			10,902,416	10,902,416	39,657	10,942,073
36	Net Due - Enhanced SD/MC (Refugees)									688	688		688
37	Net Due - Healthy Families	07/01/04 - 09/30/04								(419)	(419)		(419)
37A		10/01/04 - 06/30/05					2,464			43,838	43,838		43,838
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

State of California Health and Human Services Agency

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

County: STANISLAUS COUNTY
County Code: 50

Legal Entity: STANISLAUS COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00050		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement		9,324,246	11,073,842	20,398,088						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		3,512,316	9,614,032	13,126,348						
3	Total Medi-Cal Direct Service Gross Reimbursement				33,524,436						
4	Medi-Cal Administrative Reimbursement Limit				5,028,665						
5	Medi-Cal Administration				3,089,865						
6	Medi-Cal Administrative Reimbursement				3,089,865	1,544,933					1,544,933
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement		2,464	43,838	46,302						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			563,967	563,967						
7B	Total Healthy Families Direct Service Gross Reimbursement				610,269						
8	Healthy Families Administrative Reimbursement Limit				61,027						
9	Healthy Families Administration				73,679						
10	Healthy Families Administrative Reimbursement				61,027				39,667		39,667
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				1,004,562					753,422	753,422
15	Other SD/MC Utilization Review (County Only)				16,552	8,276					8,276
16	SD/MC Net Reimbursement for Direct Services										
16A	07/01/04 - 09/30/04										
17	10/01/04 - 06/30/05		7,616,898	10,897,653	18,514,551			9,257,276			9,257,276
17A	Enhanced SD/MC Net Reimb. (Children)		(2,740)	(1,194)	(3,934)				(2,557)		(2,557)
18	Enhanced SD/MC Net Reimb. (Refugees)		9,034	44,420	53,454				34,745		34,745
19	Total SD/MC Reimbursement Before Excess FFP			688	688				688		688
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										11,596,782
21	Total SD/MC Reimbursement (FFP)										11,596,782
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										11,596,782
24	Healthy Families Net Reimbursement			(419)	(419)				(272)		(272)
24A	10/01/04 - 06/30/05		2,464	43,838	46,302				30,096		30,096
25	Total Healthy Families Reimbursement Before Excess FFP										69,492
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										69,492